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Virginia Trends

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About This Report

The Virginia Department of Taxation has recently released taxable sales figures for all cities and counties in calendar year 1988. This report augments the department's annual data by providing sales per capita and showing data for planning districts (PDs), Metropolitan Statistical Areas (MSAs), other urban clusters, and cities and counties. For a historical perspective, this report also includes an index of taxable sales from 1980–88 based on the benchmark year 1980.

For More Information

Readers who are interested in obtaining taxable sales by business classification are referred to the quarterly and annual reports from the Department of Taxation. The tables in this *Virginia Trends* report are maintained on the Center's electronic bulletin board. For additional information relating to this report and the electronic bulletin board contact the Center's Business and Economics Section, 2015 Ivy Road, Charlottesville, VA 22903; telephone 804/924-4330.

Taxable Sales, 1988

An Analysis of Current and Past Taxable Sales for Virginia Localities

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This report contains information on Virginia's taxable sales, which include all retail sales except motor vehicles, motor fuels, prescription drugs, and Alcoholic Beverage Control (ABC) sales. Although motel and hotel sales are not considered part of retail sales, they are included in taxable sales (a more detailed definition appears at the end of this report). Taxable sales are broken down by counties and cities, planning districts (PDs), Metropolitan Statistical Areas (MSAs), and other significant urban clusters from 1980 to 1988.

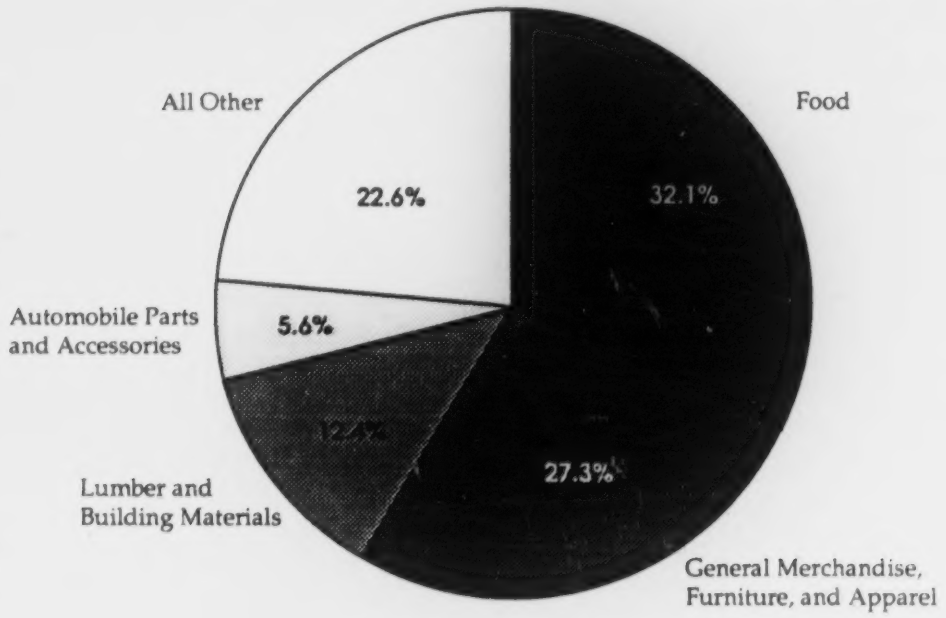
Statewide Data

Taxable sales in Virginia for 1988 were $39.0 billion compared to $19.2 billion for 1980, measured in current dollars (see **Table 1**). The 1988 figure represents an increase of 103 percent over the past 9 years. After adjusting for inflation, which accounts for more than half the increase, taxable sales rose by 41 percent.

Table 1 lists the index of change in taxable sales for localities from 1980 to 1988.[1] Since the base year was set at 1980, the sales for each locality in that year are equal to 100. The percentage change in sales between any two

[1] $$\text{Index (year n)} = \left[\frac{\text{Taxable Sales (year n)}}{\text{Taxable Sales (1980)}}\right] \times 100.$$

FIGURE 1
Share of Taxable Sales by Business Classification, 1988.



SOURCE: *Taxable Sales, Annual Report 1988*, Commonwealth of Virginia, Department of Taxation, Richmond, Va.

years for a given locality can be calculated with the following formula:

$$\left[\frac{I_L - I_E}{I_E}\right] \times 100 = \% \text{ Change}$$

where L and E are the index values for the later and earlier years, respectively. For example, to find the percentage change in sales for Virginia from 1983 to 1986, the formula would be:

$$\left[\frac{171 - 127}{127}\right] \times 100 = 34.6 \text{ percent.}$$

Care should be used in comparing index values between subsequent years due to potentially large fluctuations between reported sales figures. Delays by businesses in submitting tax receipts can cause fluctuations in reported sales. Another particular source of annual variability in the level of sales for a locality is annexations and other boundary adjustments. The affected years of such changes are noted in the tables to alert the user to this source of variation.

Food made up the largest fraction of statewide taxable sales in 1988, with 32.1 percent of the total (see **Figure 1**). The second largest sector was general merchandise, furniture, and apparel with 27.3 percent, followed by lumber and building materials with 12.4 percent, and automobile parts and accessories with 5.6 percent.

Per capita sales for the state of Virginia increased from $3,603 in 1980 to $6,615 in 1988. Per capita sales are derived by dividing total sales by place of transaction by total resident population of the area. In a number of cases, relatively high figures in terms of sales per capita can be explained by variables such as tourism or shopping district location. Localities with the highest per capita sales are those with relatively small populations and many retail establishments selling to a large nonresident clientele.

FIGURE 2
Virginia's Golden Crescent

SOURCE: Ken Story, "The Golden Crescent," Virginia Business (March 1987), p. 24.

A simple linear regression was estimated to explain what factors have a significant influence on the level of taxable sales in a locality. In the regression, the dependent variable was total taxable sales. It was regressed on a set of independent variables that were thought to make the most significant contribution to taxable sales. These variables included the locality's population, travel expenditures, and a dummy variable that accounted for the existence of an interstate highway within the locality.

All of the variables except travel expenditures were significant at the 5 percent level. The results of the regression supply an estimate of taxable sales for the average locality and should not be thought of as a forecast for a particular location. Further details can be found in the final section of this report.

Golden Crescent

The term 'Golden Crescent' describes the eastern portion of Virginia from Washington through Richmond and down to Hampton Roads (see **Figure 2**).[2] When combined with the area between Washington and Baltimore, it becomes the third largest market in the country.

The Golden Crescent has been economically prosperous. In 1988 the area totaled $26.4 billion in taxable sales, which accounted for 67.5 percent of all taxable sales in Virginia. From 1980 to 1988, the Golden Crescent's taxable sales increased 118 percent compared to 77 percent for the rest of the state. Per capita sales were $7,521 compared to $5,291 for the portion of that state not in the Golden Crescent.

Planning Districts

The state's twenty-two planning districts are a convenient reference for analyzing state figures since they encompass the entire state of Virginia. The leading planning district in

[2] Ken Story, "The Golden Crescent," *Virginia Business* (March 1987), pp. 23-28.

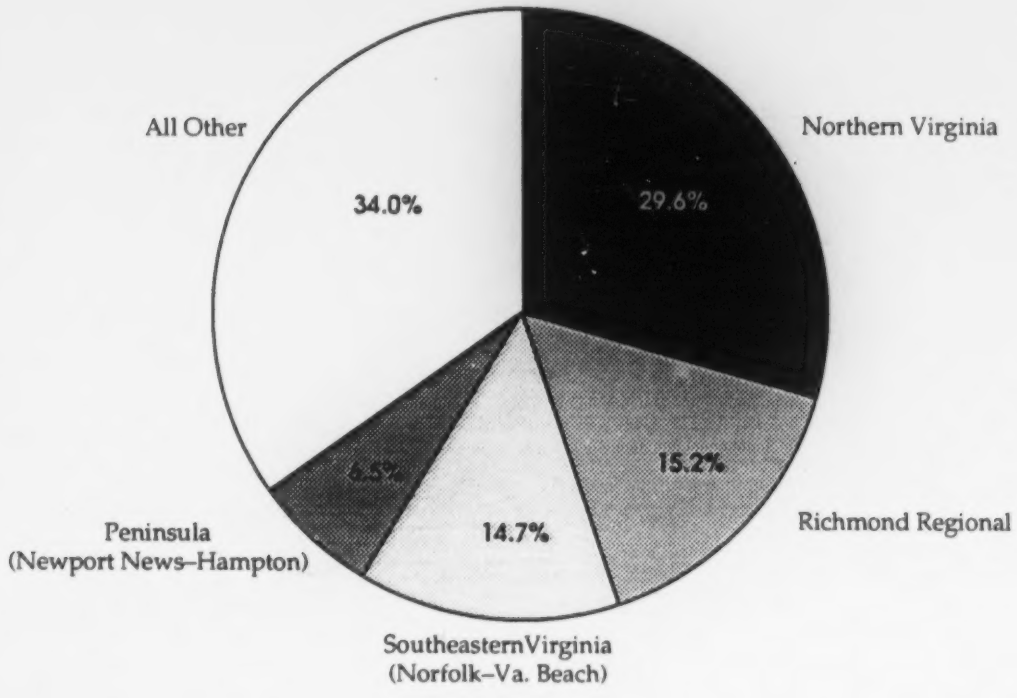
absolute taxable sales was Northern Virginia, with sales totaling $11.6 billion. This figure is sixty-four times larger than the smallest planning district (Northern Neck) at only $180 million. Northern Virginia alone accounts for 29.6 percent of the total absolute sales for the state of Virginia, up from 24.1 percent in 1980. Its figure is almost twice as large as that of the Richmond Regional Planning District, the second largest planning district, at 15.2 percent. The third and fourth largest shares of state taxable sales were in the planning districts of Southeastern Virginia (which includes the Norfolk-Virginia Beach area) and Peninsula (Newport News–Hampton), with 14.7 percent and 6.5 percent, respectively. The state's four largest planning districts account for two-thirds of the taxable sales (see **Figure 3**).

Northern Virginia's $8,755 sales per capita was also the highest of the planning district and significantly higher than the state average of $6,615. In second-place was the Richmond Regional Planning District at $8,518. The planning district with the lowest sales was Piedmont (Farmville area) at $3,273 per person. **Figure 4** presents a graphical representation of these rankings.

Metropolitan Statistical Areas

The Northern Virginia portion of the Washington, D.C.–Md.–Va. MSA had the largest sales, with over $11.8 billion. The second-place MSA was Norfolk–Virginia Beach–Newport News, which had sales over $8.2 billion. Northern Virginia accounted for 29.9 percent of the state's total sales, while Norfolk–Newport News accounted for 21.0 percent of the state total. The third-highest sales level was in Richmond – Petersburg, with $6.6 billion or 16.9 percent of the state total. The Virginia portion of the Johnson City–Kingsport–Bristol (Tn.–Va.) MSA had the lowest sales at $445 million.

FIGURE 3
Share of Taxable Sales by Planning District, 1988

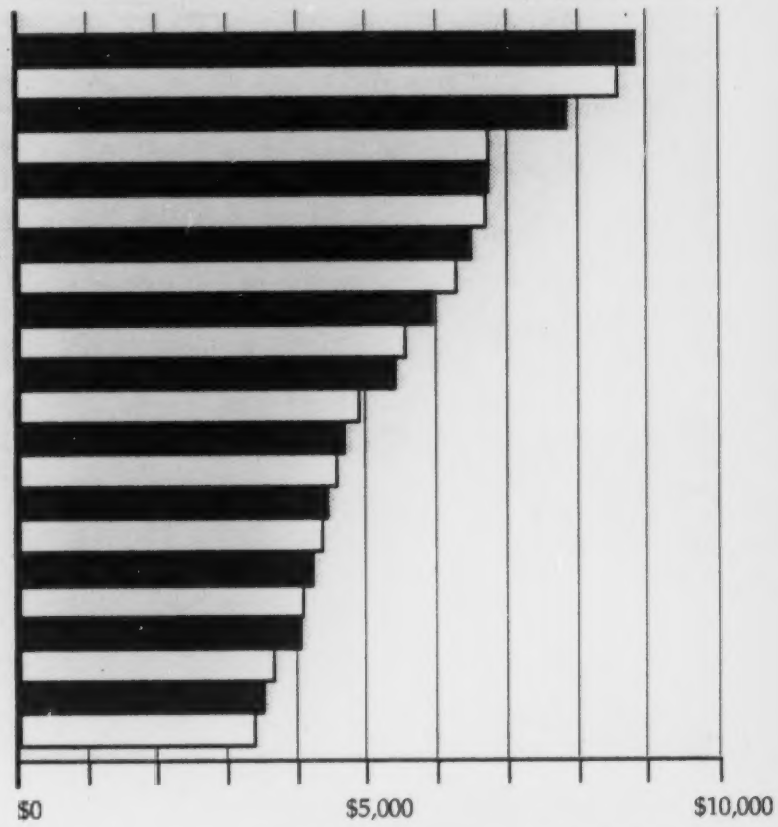


SOURCE: Table 1.

FIGURE 4
Taxable Sales per Capita Ranked by Planning District, 1988

NorthernVirginia	$8,755
Richmond Regional	8,518
Fifth	7,766
Lord Fairfax	6,670
RADCO	6,664
Peninsula	6,638
Thomas Jefferson	6,372
Central Shenandoah	6,196
Southeastern Virginia	5,823
Central Virginia	5,431
Rappahannock-Rapidan	5,334
Crater	4,778
New River Valley	4,597
Mount Rogers	4,492
West Piedmont	4,331
Accomack-Northhampton	4,273
Northern Neck	4,137
Southside	3,991
Middle Peninsula	3,937
LENOWISCO	3,537
Cumberland Plateau	3,411
Piedmont	3,273

SOURCE: Table 1.



The Northern Virginia MSA also had the largest sales per capita at $8,562, which was higher than the state average of $6,615. The Roanoke MSA had the second largest sales per capita at $8,261 per person. Once again, Richmond–Petersburg was in third place at $7,951. The smallest MSA figure per capita was Danville at $4,511.

Other Urban Clusters

Urban clusters are defined as the independent cities not included in an MSA plus the immediate surrounding non-MSA counties for those respective cities. Fredericksburg–Spotsylvania had the largest sales at $690 million, or 1.8 percent of the state total. The second largest cluster was Harrisonburg-Rockingham, with sales of $604 million, followed by Winchester–Frederick at over $584 million. The smallest urban cluster was Bedford City-Bedford County, with $101 million.

Fredericksburg–Spotsylvania also had the highest sales per capita at $11,261, which was higher than the state average of $6,615. The next highest urban cluster was Winchester–Frederick at $9,679, with Harrisonburg-Rockingham in third at $7,340. The smallest per capita ranking was Bedford City–Bedford County, with $2,652.

City and County Data

Counties increased their share of total taxable sales from 51.3 percent in 1980 to 56.4 percent in 1988, despite a number of annexations of county territory by cities (see **Table 2**). Sales per capita rose from $2,984 in 1980 to $5,972 in 1988.

Although cities lost a portion of their total sales share to the counties, average sales per capita increased when compared to 1980 and continued to be higher than for counties. The sales per capita average for cities increased from $4,612 in 1980 to $7,685 in 1988.

From 1980 to 1988, sixteen annexations occurred in Virginia. In all of them, cities annexed areas from counties. When annexations like these involve retail sales areas the recording of taxable sales will shift from the county to the city. As a result, some discretion should be used in analyzing the sales index for any locality involved in an annexation. Sudden increases in the index for a city (and decreases for a county) are usually the result of annexation. In the tables an asterisk represents an annexation or other boundary adjustment.

Two explanations account for why cities have lost some of their total sales share to surrounding counties. Historically, cities have been the center of retail sales for any given market area. However, this has changed with the advent of suburban shopping malls and office parks. Also, significant growth has occurred in the population of suburban counties in the last ten years. Hence, retailers on the outskirts of a city provide easier access to shopping for an increasing percentage of the consumers in a region.

In terms of 1988 figures, Fairfax County, the state's most populous locality, had the largest level of absolute sales ($6.0 billion) among the localities and accounted for 15.4 percent of the state's sales (see Table 2). Henrico County had the second largest volume of sales at $2.3 billion. The City of Virginia Beach placed third, with $2.2 billion. The principal reason for Virginia Beach's high total is its large tourist trade. The fourth largest percent of sales was in the City of Norfolk, which had $1.9 billion. The smallest levels of sales were in Highland County ($4.4 million), King and Queen County ($5.3 million) and Craig County ($5.4 million). It is interesting to note that the top ten localities (out of a total of 136) accounted for over half (52.4 percent) of the total taxable sales for 1988. Cities and counties were represented in equal number in the top ten.

The City of Fairfax recorded the highest per capita sales at $23,362, which was three-and-one-half times greater than the state average of $6,615. The cities of Williamsburg, Falls Church, and Winchester were the next highest localities at $22,454, $19,678, and $16,763, respectively. King and Queen County, which has little retailing, had the smallest per capita figure at $838. The top eighteen localities all had sales per capita figures that were greater than $10,000. In fact, the top thirty-seven localities had sales per capita amounts that were greater than the state average.

About the Data

Taxable sales in Virginia include all items covered by the state sales tax. For the years covered by this report, the state tax rate was 3 percent until 1987 when it was increased to 3.5 percent. In addition, all cities and counties impose a 1 percent local option sales tax.

The tax is levied by retail stores on the following items: apparel; automotive supplies; food (including restaurant and tavern sales); home furnishings and equipment; general merchandise (including department and discount store sales, dry goods, fabric and yarn, trading stamps redemptions, and drug store sales except sales for prescription drugs); lumber and building materials; fuel; machinery; miscellaneous items (including antiques, books, cigars, florist sales, gifts and novelties, jewelry, luggage and leather goods, and sporting goods); hotel and motel lodgings, and other miscellaneous and unidentifiable items. Not included in taxable sales are sales of motor vehicle fuels, motor vehicles and travel trailers, alcoholic beverages (ABC sales), and prescription drugs.

Virginia taxable sales differ from retail sales figures of the U.S. Department of Commerce in that the former do not include motor vehicle sales, Alcoholic Beverage Control (ABC) sales, prescription drugs, and motor fuel sales. Virginia taxable sales include sales from hotels and motels, while Department of Commerce retail sales data do not.

Information on 1988 sales per capita was based on population data for 1987, the most current year available.[3] Comparable measures for 1980-87 were based on the same year estimates of population in each respective year.

The data for the regression are from 1986, which is the most recent year available for all of the variables. The variables of travel expenditures and a dummy variable representing the presence of an interstate highway are acting as proxies to measure two distinct travel effects.[4] We use the variable travel expenditures as a proxy to measure the taxable sales generated by people who travel *to* a specific locality, while the presence of an interstate highway measures the taxable sales generated by people traveling *through* a locality. A second dummy variable to separate cities and counties was considered, but disregarded because of a lack of uniformity among cities and among counties. Another variable considered was total adjusted gross income, but it was dropped because of a high degree of collinearity with population.

The fit of the linear model to the data was satisfactory since the regression had an R^2 of 0.96, which is a measure of the portion of the sample variance in the dependent variable that is explained by the independent variables.[5]

[3] Per capita estimates for 1988 are biased upward for faster-growing areas because the denominator (local population) is fixed at the 1987 level.

[4] Travel expenditures are from U.S. Travel Data Center and the Virginia Division of Tourism, *1986 Travel in Virginia: An Economic Analysis* (Richmond: Virginia Division of Tourism, n.d.) One might think that there is some overlap in explaining taxable sales between travel expenditures and the presence of an interstate. Statistical analysis does not support this hypothesis because the correlation between the two variables is only 0.21.

[5] The results of the regression are below, with t-statistics reported in parentheses:

$$\begin{aligned} TaxS = &-59{,}749.4 + 6{,}212.4(POP) + 0.4(TOUR\$) \\ &\quad (-6.90) \qquad (24.27) \qquad\quad (1.86) \\ &+ 39{,}777.1(HWY) \\ &\quad (2.19) \end{aligned}$$

Chi-Square(3) = 1,033 $R^2 = 0.96$

A Breusch-Pagen test detected the presence of heteroskedasticity and a simple generalized least squares correction procedure was attempted to obtain consistent estimates. Heteroskedasticity does not bias the coefficients, but may make them inefficient. Thus, some caution is warranted when using the t-statistics of the coefficients.

TABLE 1
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
Virginia	$39,054,779	$6,615	108	113	127	148	162	171	191	203
Golden Crescent	26,369,455	7,521	109	116	132	155	173	182	206	218
Rest of State	12,685,324	5,291	105	108	118	136	143	151	167	177
Planning Districts										
1. LENOWISCO	353,005	3,537	107	112	118	131	134	131	133	136
2. Cumberland Plateau	464,272	3,411	111	111	108	119	118	122	123	127
3. Mount Rogers	812,647	4,492	106	109	114	129	135	140	150	157
4. New River Valley	657,787	4,597	106	110	119	138	145	151	165	177
5. Fifth	1,977,193	7,766	102	105	117	138	146	150	163	171
6. Central Shenandoah	1,325,926	6,196	102	108	118	131	139	151	169	181
7. Lord Fairfax	965,834	6,670	106	106	121	145	157	167	193	211
8. Northern Virginia	11,565,739	8,755	109	117	136	159	180	197	229	249
9. Rappahannock-Rapidan	570,698	5,334	105	107	122	140	155	173	199	227
10. Thomas Jefferson	992,185	6,372	108	115	132	152	157	167	187	200
11. Central Virginia	1,096,454	5,431	107	108	118	134	141	147	165	170
12. West Piedmont	1,052,867	4,331	104	105	115	130	135	141	155	161
13. Southside	328,446	3,991	91	108	115	131	134	147	151	158
14. Piedmont	281,496	3,273	103	109	114	123	132	139	154	160
15. Richmond Regional	5,925,800	8,518	106	111	125	152	168	167	190	202
16. RADCO	972,992	6,664	115	118	135	158	173	196	229	263
17. Northern Neck	180,802	4,137	105	108	125	145	153	151	155	161
18. Middle Peninsula	284,625	3,937	107	107	118	132	140	146	178	173
19. Crater	771,171	4,778	108	110	118	137	145	143	155	162
20. Southeastern Virginia	5,739,184	5,823	111	119	134	154	174	183	198	202
21. Peninsula	2,535,703	6,638	110	118	132	150	165	172	191	197
22. Accomack-Northampton	199,953	4,273	112	108	117	128	137	146	161	157

TABLE 1 (continued)
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
MSAs (Virginia portion)	$31,154,506	$7,355	109	114	130	152	168	177	199	211
Bristol	445,360	4,916	106	112	116	133	142	144	153	159
Charlottesville	904,916	7,333	108	115	134	154	159	169	189	203
Danville	492,608	4,511	106	107	113	128	129	136	146	154
Lynchburg	929,656	6,515	107	108	118	134	140	148	165	170
Norfolk-Newport News	8,200,449	6,092	111	119	134	154	172	181	197	201
Northern Virginia	11,766,635	8,562	110	117	136	159	180	198	229	249
Richmond-Petersburg	6,563,668	7,951	106	111	124	150	165	164	186	197
Roanoke	1,851,214	8,261	103	105	117	139	145	151	165	174
Bristol	445,360	4,916	106	112	116	133	142	144	153	159
Bristol	200,772	11,154	109	114	118	131	138	145	145	149
Scott	71,573	2,840	111	121	133	155	175	168	172	176
Washington	173,015	3,650	101	107	107	126	136	134	155	167
Charlottesville	904,916	7,333	108	115	134	154	159	169	189	203
Charlottesville	465,557	11,327	105	113	124	145	150	153	168	178*
Albemarle	402,488	6,523	113	120	149	170	176	199	225	244*
Fluvanna	17,958	1,535	107	105	130	132	144	137	148	161
Greene	18,913	2,125	105	103	116	129	150	155	183	200
Danville	492,608	4,511	106	107	113	128	129	136	146	154
Danville	408,613	9,266	106	108	115	130	131	138	146*	167*
Pittsylvania	83,995	1,290	108	105	106	121	125	129	149*	110*
Lynchburg	929,656	6,515	107	108	118	134	140	148	165	170
Lynchburg	636,668	9,545	108	106	115	131	139	146	158	164
Amherst	109,540	3,277	106	114	120	137	140	147	162	164
Campbell	183,448	3,903	104	110	128	143	149	154	198	200

TABLE 1 (continued)
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
MSAs (Virginia portion) (continued)										
Norfolk-Newport News	$8,200,449	$6,092	111	119	134	154	172	181	197	201
Hampton	921,005	7,195	111	120	131	147	166	164	180	184
Newport News	765,059	4,699	105	112	125	137	151	162	184	178
Norfolk	1,855,718	6,609	109	110	124	139	154	161	167	162 *
Portsmouth	487,222	4,425	105	108	114	127	137	140	150	149
Suffolk	206,641	3,959	108	113	120	141	155	162	170	175
Virginia Beach	2,231,775	6,375	118	133	155	182	212	223	247	257 *
Chesapeake	772,906	5,462	109	128	150	180	207	230	253	280
Poquoson	20,848	1,913	209	262	256	276	331	296	327	345
Williamsburg	269,443	22,454	107	107	121	149	164	150	163	176
Gloucester	110,484	3,758	112	112	135	157	170	173	192	193
James City	312,131	11,475	122	127	157	190	190	215	227	263
York	247,217	6,015	119	133	152	177	185	242	297	315
Northern Virginia	11,766,635	8,562	110	117	136	159	180	198	229	249
Arlington	1,275,968	8,020	106	114	133	148	159	157	179	188
Alexandria	1,007,295	9,335	103	105	116	133	147	158	182	175
Fairfax City[a]	476,586	23,362	112	120	150	175	193	199	221	227
Falls Church	192,844	19,678	104	106	123	164	170	155	170	138
Manassas	240,549	11,347	115	135	179 *	200	225	243	250	256
Manassas Park	31479	4,372	132	103	107	115	118	213	357	336
Fairfax County[a]	6,038,560	8,168	113	123	142	168	192	212	240	268
Loudoun	741,094	10,365	104	109	135	162	185	218	265	304
Prince William	1,561,364	8,454	107	109	122 *	145	179	227	303	354
Stafford	200,896	3,776	136	127	143	167	195	216	256	305

TABLE 1 (continued)
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
MSA's (Virginia portion) (continued)										
Richmond-Petersburg	$6,563,668	$7,951	106	111	124	150	165	164	186	197
Richmond	1,785,973	8,245	100	105	113	141	150	131	144	145
Petersburg	334,901	8,109	105	109	122	136	152	152	164	162
Colonial Heights	96,487	5,577	108	111	117	155	147	148	155	166
Hopewell	109,399	4,521	110	106	116	132	138	132	143	139
Charles City	5,742	883	95	91	93	115	111	127	189	181
Chesterfield	1,307,119	7,298	120	130	151	176	194	210	256	288
Dinwiddie	44,179	2,104	98	95	101	116	111	115	119	146
Goochland	46,586	3,584	91	89	101	133	136	131	170	209
Hanover	479,171	8,496	104	110	123	146	169	197	217	248
Henrico	2,245,016	11,231	109	111	129	157	181	187	212	225
New Kent	21,310	1,992	112	118	122	140	151	158	167	174
Powhatan	34,883	2,584	107	108	112	133	159	211	254	303
Prince George	52,902	2,035	108	108	105	134	136	128	163	194
Roanoke	1,851,214	8,261	103	105	117	139	145	151	165	174
Roanoke City	1,102,172	11,011	99	105	117	137	148	154	164	175
Roanoke County	419,858	5,568	113	109	119	151 *	148	150	170 *	171
Salem	261,964	11,007	100	99	113	132 *	132	137	161 *	169
Botetourt	67,220	2,710	100	102	115	131	148	160	171	181
Other Urban Clusters	4,466,843	5,824	104	110	121	141	149	157	176	188
Bedford-Bedford	124,116	2,652	108	111	118	137	145	148	167	172
Bedford City	58,837	9,490	108	112	104	109	120	130	164	164
Bedford County	65,279	1,608	107	109	131	165	171	166	171	179
Lexington-Buena Vista-Rockbridge	138,861	4,451	102	112	121	139	143	149	161	168
Lexington	32,510	4,781	100	98	117	130	145	128	122	114
Buena Vista	26,806	4,188	108	115	121 *	148	141	143	153	157
Rockbridge	79,545	4,419	101	121	124 *	141	143	168	195	215

TABLE 1 (continued)
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
Other Urban Clusters (continued)										
Covington-Clifton Forge-Alleghany	$120,599	$4,586	99	103	114	131	148	139	137	136
Covington	67,265	8,736	91	90	105	121	136	118	125	131
Clifton Forge	20,685	4,056	94	99	101	114	102	115	110	109
Alleghany	32,649	2,418	128	141	150	175	226	220	197	176
Emporia-Greensville	79,479	5,370	130	136	133	156	173	161	171	178
Emporia	62,206	13,523	156	175	173	182	190	187	191 *	251
Greensville	17,273	1,693	97	86	83	124	152	129	146 *	87
Franklin-Southampton	85,616	3,318	107	110	112	143	151	138	164	162
Franklin	61,722	7,913	109	111	117	163	173	149	188	186
Southampton	23,894	1,327	103	108	108	108	114	119	123	122
Fredericksburg-Spotsylvania	690,281	11,261	111	118	135	162	174	199	233	263
Fredericksburg	267,981	12,946	86	90	109 *	155	161	168	191	205
Spotsylvania	422,300	10,401	136	146	161 *	169	187	229	275	321
Galax-Carroll-Grayson	176,320	3,498	106	110	119	135	137	140	155	16
Galax	102,101	15,239	107	109	116	133	129	132	164 *	173
Carroll	55,823	2,037	103	108	121	143	151	150	155 *	167
Grayson	18,396	1,129	108	115	121	125	133	149	121	122
Harrisonburg-Rockingham	604,102	7,340	106	111	122	135	147	167	188	207
Harrisonburg	448,784	16,499	97	104 *	158	183	200	225	267	294
Rockingham	155,318	2,819	116	119 *	83	82	89	103	102	111
Martinsville-Henry	390,168	5,134	103	102	115	130	138	143	155	157
Martinsville	153,652	8,489	116	114	136	139	142	138	143	140
Henry	236,516	4,085	92	92	97	123	135	147	165	171
Norton-Wise	225,306	4,655	106	111	116	129	130	126	128	130
Norton	47,731	10,607	109	106	103	111 *	97	99	104	103
Wise	177,575	4,045	105	113	120	136 *	142	135	137	140

TABLE 1 (continued)
Taxable Sales by Planning District, MSAs, and Urban Clusters, 1980-1988

Locality	Sales, 1988 Amount (000s)	Sales, 1988 Per Capita	Index 1980 = 100 1981	1982	1983	1984	1985	1986	1987	1988
Other Urban Clusters (continued)										
Radford-Montgomery-Pulaski	$572,608	$5,023	106	110	120	140	149	155	171	185
Radford[b]	52,618	3,841	116	113	133	150	165	194	155	187
Montgomery[b]	363,501	5,491	105	113	122	141	151	161	184	201
Pulaski	156,489	4,589	105	105	113	135	140	132	152	156
South Boston-Halifax	139,270	3,816	70	108	117	133	136	139	154	159
South Boston	51,800	7,400	40	123	129	139	132	115	131	123
Halifax	87,470	2,965	97	94	106	128	140	162	175	192
Staunton-Waynesboro-Augusta	536,469	5,775	101	106	115	132	137	146	165	175
Staunton	156,152	6,400	107	112	119	134	148	142*	159	150
Waynesboro	161,452	8,920	103	115	114	121	116*	151	171	190
Augusta	218,865	4,343	95	96	113	138	142*	146*	166	186
Winchester-Frederick	583,648	9,679	106	108	131	163	177	184	216	240
Winchester	370,467	16,763	103	107	127	161	172	180	206	231
Frederick	213,181	5,581	111	109	137	166	187	193	236	258

SOURCES: Commonwealth of Virginia, Department of Taxation, *Taxable Sales in Virginia Counties and Cities*, various volumes, (Richmond, 1987); Julia H. Martin and Michael A. Spar, *Intercensal Estimates and Decennial Census Counts for Virginia Localities, 1790-1980* (Charlottesville: University of Virginia, Tayloe Murphy Institute, 1983); Julia H. Martin and David W. Sheatsley, *Estimates of Population of Virginia Counties and Cities: 1985 and 1986* (Charlottesville: University of Virginia, Center for Public Service, 1988); Michael A. Spar, *Virginia Statistical Abstract; 1987 Edition* (Charlottesville: University of Virginia, Center for Public Service, 1987); *Boundary and Status Changes for Virginia Counties and Cities, 1950-1988* (Charlottesville: University of Virginia, Center for Public Service, 1989).

Note: An asterisk represents an annexation or other boundary adjustment by the city from the county in the given year.

* Fairfax County and the City of Fairfax had a boundary adjustment in 1980.

[b] Montgomery County and the City of Radford had a boundary adjustment in 1980.

TABLE 2
Taxable Sales by Counties and Cities, 1980-1988

Locality	Sales, 1988			Index 1980 = 100							
	Total (000s)	Per Capita									
		Amount	Rank	1981	1982	1983	1984	1985	1986	1987	1988
Virginia	$39,054,779	$6,615		108	113	127	148	162	171	191	203
Counties	22,030,134	5,972		109	114	128	149	165	179	204	223
Accomack	145,194	4,495	62	112	114	123	142	148	159	177	185
Albemarle	402,488	6,523	39	113	120	149	170	176	199	225	244
Alleghany	32,649	2,418	108	128	141	150	175	226	220	197	176
Amelia	21,058	2,449	107	101	100	107	117	121	123	142	147
Amherst	109,540	3,777	79	106	114	120	137	140	147	162	164
Appomattox	42,682	3,442	89	105	106	112	124	132	135	146	162
Arlington	1,275,968	8,020	33	106	114	133	148	159	157	179	188
Augusta	218,865	4,343	67	95	96	113	138	142	146	166	186
Bath	42,117	8,423	28	80	85	95	87	100	92	97	93
Bedford	65,279	1,608	128	107	109	131	165	171	166	171	179
Bland	7,033	1,082	134	107	118	107	117	126	134	164	167
Botetourt	67,220	2,710	101	100	102	115	131	148	160	171	181
Brunswick	42,342	2,646	103	108	107	114	126	131	138	144	162
Buchanan	121,931	3,444	88	107	96	90	105	101	103	110	115
Buckingham	23,901	1,897	123	102	107	110	119	131	128	150	150
Campbell	183,448	3,903	77	104	110	128	143	149	154	198	200
Caroline	46,665	2,418	109	106	106	129	134	136	146	150	175
Carroll	55,823	2,037	117	103	108	121	143	151	150	155	167
Charles City	5,742	883	135	95	91	93	115	111	127	189	181
Charlotte	25,276	2,142	113	103	102	106	114	122	130	136	136
Chesterfield	1,307,119	7,298	36	120	130	151	176	194	210	256	288
Clarke	28,827	2,694	102	102	97	104	125	125	115	130	152
Craig	5,380	1,281	132	105	113	120	131	137	138	134	134
Culpeper	162,335	6,493	40	105	106	119	136	151	165	190	209
Cumberland	14,563	1,776	125	100	105	111	127	137	143	163	164
Dickenson	40,730	2,089	116	107	114	115	121	122	119	112	111
Dinwiddie	44,179	2,104	115	98	95	101	116	111	115	119	146
Essex	73,648	8,275	29	107	110	117	127	128	135	154	170
Fairfax[a]	6,038,560	8,168	31	113	123	142	168	192	212	240	268
Fauquier	269,599	6,072	45	105	106	126	152	168	198	234	271

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1980-1988

Locality	Sales, 1988			Index 1980 = 100							
	Total (000s)	Per Capita									
		Amount	Rank	1981	1982	1983	1984	1985	1986	1987	1988
Counties (continued)											
Floyd	$21,499	$1,807	124	104	108	110	124	125	128	136	140
Fluvanna	17,958	1,535	129	107	105	130	132	144	137	148	161
Franklin	135,191	3,363	90	101	107	127	149	153	168	196	211
Frederick	213,181	5,581	47	111	109	137	166	187	193	236	258
Giles	63,680	3,702	84	106	112	115	127	130	130	138	135
Gloucester	110,484	3,758	83	112	112	135	157	170	173	192	193
Goochland	46,586	3,584	86	91	89	101	133	136	131	170	209
Grayson	18,396	1,129	133	108	115	121	125	133	149	121	122
Greene	18,913	2,125	114	105	103	116	129	150	155	183	200
Greensville	17,273	1,693	126	97	86	83	124	152	129	146	87
Halifax	87,470	2,965	94	97	94	106	128	140	162	175	192
Hanover	479,171	8,496	25	104	110	123	146	169	197	217	248
Henrico	2,245,016	11,231	12	109	111	129	157	181	187	212	225
Henry	236,516	4,085	71	92	92	97	123	135	147	165	171
Highland	4,377	1,683	127	96	114	115	123	117	101	100	105
Isle of Wight	99,306	3,956	76	104	106	105	122	122	134	148	170
James City[a]	312,131	11,475	9	122	127	157	190	190	215	227	263
King and Queen	5,281	838	136	100	98	102	112	110	146	143	147
King George	35,150	2,881	97	104	109	111	85	135	161	188	226
King William	43,884	4,261	68	98	95	104	117	115	121	144	174
Lancaster	70,159	6,321	43	105	106	114	122	129	135	153	161
Lee	56,126	2,142	112	106	108	115	118	115	116	115	122
Loudoun	741,094	10,365	18	104	109	135	162	185	218	265	304
Louisa	50,534	2,565	105	106	111	113	119	129	133	149	158
Lunenburg	26,806	2,197	111	100	109	110	111	112	115	113	121
Madison	35,303	3,239	91	105	110	124	135	143	151	157	175
Mathews	21,698	2,466	106	108	105	104	106	124	127	136	143
Mecklenburg	146,834	4,927	55	107	108	113	130	132	157	150	157
Middlesex	29,630	3,445	87	108	102	107	114	130	137	148	148
Montgomery[b]	363,501	5,491	50	105	113	122	141	151	161	184	201

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1980-1988

Locality	Sales, 1988			Index 1980 = 100							
	Total (000s)	Per Capita Amount	Per Capita Rank	1981	1982	1983	1984	1985	1986	1987	1988
Counties (continued)											
Nelson	$36,735	$2,915	96	117	119	130	154	162	179	201	211
New Kent	21,310	1,992	120	112	118	122	140	151	158	167	174
Northampton	54,759	3,776	80	112	99	107	106	118	125	135	112
Northumberland	28,216	2,794	100	110	105	115	125	136	142	164	177
Nottoway	59,732	3,982	74	103	119	119	121	132	138	157	158
Orange	90,534	4,460	63	106	108	115	127	139	146	160	190
Page	83,975	4,137	70	102	103	109	132	135	140	167	177
Patrick	34,900	1,972	121	105	98	109	116	126	132	149	151
Pittsylvania	83,995	1,290	131	108	105	106	121	125	129	149*	110*
Powhatan	34,883	2,584	104	107	108	112	133	159	211	254	303
Prince Edward	110,.o0	6,259	44	106	109	118	133	144	158	177	188
Prince George	52,902	2,035	118	108	108	105	134	136	128	163	194
Prince William	1,561,364	8,454	27	107	109	122*	145	179	227	303	354
Pulaski	156,489	4,589	59	105	105	113	135	140	132	152	156
Rappahannock	12,927	2,020	119	107	107	121	128	137	166	183	188
Richmond	38,899	5,118	54	106	118	163	221	229	202	165	157
Roanoke	419,858	5,568	49	113	109	119	151*	148	150	170*	171
Rockbridge	79,545	4,419	65	101	121	124*	141	143	168	195	215
Rockingham	155,318	2,819	99	116	119*	83	82	89	103	102	111
Russell	74,986	2,358	110	107	116	124	134	142	140	139	140
Scott	71,573	2,840	98	111	121	133	155	175	168	172	176
Shenandoah	142,082	4,883	56	104	101	115	126	141	154	171	183
Smyth	124,075	3,760	82	104	103	110	119	128	137	141	142
Southampton	23,894	1,327	130	103	108	108	108	114	119	123	122
Spotsylvania	422,300	10,401	17	136	146	161*	169	187	229	275	321
Stafford	200,896	3,776	81	136	127	143	167	195	216	256	305
Surry	20,563	3,213	92	105	94	97	105	118	129	135	257
Sussex	33,261	3,198	93	105	106	108	113	119	120	130	140
Tazewell	226,625	4,588	60	115	118	112	122	121	128	130	133
Warren	127,302	5,217	52	108	112	107	120	132	156	175	178
Washington	173,015	3,650	85	101	107	107	126	136	134	155	167

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1980-1988

Locality	Sales, 1988			Index 1980 = 100							
	Total (000s)	Per Capita									
		Amount	Rank	1981	1982	1983	1984	1985	1986	1987	1988
Counties (continued)											
Westmoreland	$43,528	$2,921	95	103	103	115	126	131	135	145	155
Wise	177,575	4,045	73	105	113	120	136	142	135	137	140
Wythe	131,432	5,134	53	107	109	115	133	137	142	156	167
York	247,217	6,015	46	119	133	152	177	185	242	297	315
Cities	17,024,645	7,685		106	112	126	146	159	162	178	182
Alexandria	1,007,295	9,335	21	103	105	116	133	147	158	182	175
Bedford	58,837	9,490	20	108	112	104	109	120	130	164	164
Bristol	200,772	11,154	13	109	114	118	131	138	145	145	149
Buena Vista	26,806	4,188	69	108	115	121	148	141	143	153	157
Charlottesville	465,557	11,327	11	105	113	124	145	150	153	168	178
Chesapeake	772,906	5,462	51	109	128	150	180	207	230	253	280
Clifton Forge	20,685	4,056	72	94	99	101	114	102	115	110	109
Colonial Heights	96,487	5,577	48	108	111	117	155	147	148	155	166
Covington	67,265	8,736	24	91	90	105	121	136	118	125	131
Danville	408,613	9,266	22	106	108	115	130	131	138	146	167
Emporia	62,206	13,523	7	156	175	173	182	190	187	191	251
Fairfax*	476,586	23,362	1	112	120	150	175	193	199	221	227
Falls Church	192,844	19,678	3	104	106	123	164	170	155	170	138
Franklin	61,722	7,913	34	109	111	117	163	173	149	188	186
Fredericksburg	267,981	12,946	8	86	90	109	155	161	168	191	205
Galax	102,101	15,239	6	107	109	116	133	129	132	164	173
Hampton	921,005	7,195	37	111	120	131	147	166	164	180	184
Harrisonburg	448,784	16,499	5	97	104	158	183	200	225	267	294
Hopewell	109,399	4,521	61	110	106	116	132	138	132	143	139
Lexington	32,510	4,781	57	100	98	117	130	145	128	122	114
Lynchburg	636,668	9,545	19	108	106	115	131	139	146	158	164
Manassas	240,549	11,347	10	115	135	179	200	225	243	250	256
Manassas Park	31,479	4,372	66	132	103	107	115	118	213	357	336
Martinsville	153,652	8,489	26	116	114	136	139	142	138	143	140
Newport News	765,059	4,699	58	105	112	125	137	151	162	184	178

TABLE 2 (continued)
Taxable Sales by Counties and Cities, 1980-1988

Locality	Sales, 1988			Index 1980 = 100							
	Total (000s)	Per Capita Amount	Per Capita Rank	1981	1982	1983	1984	1985	1986	1987	1988
Cities (continued)											
Norfolk	$1,855,718	$6,609	38	109	110	124	139	154	161	167	162 *
Norton	47,731	10,607	16	109	106	103	111 *	97	99	104	103
Petersburg	334,901	8,109	32	105	109	122	136	152	152	164	162
Poquoson	20,848	1,913	122	209	262	256	276	331	296	327	345
Portsmouth	487,222	4,425	64	105	108	114	127	137	140	150	149
Radford[b]	52,618	3,841	78	116	113	133	150	165	194	155	187
Richmond	1,785,973	8,245	30	100	105	113	141	150	131	144	145
Roanoke	1,102,172	11,011	14	99	105	117	137	148	154	164	175
Salem	261,964	11,007	15	100	99	113	132 *	132	137	161 *	169
South Boston	51,800	7,400	35	40	123	129	139	132	115	131	123
Staunton	156,152	6,400	41	107	112	119	134	148	142*	159	150
Suffolk	206,641	3,959	75	108	113	120	141	155	162	170	175
Virginia Beach	2,231,775	6,375	42	118	133	155	182	212	223	247	257 *
Waynesboro	161,452	8,920	23	103	115	114	121	116 *	151	171	190
Williamsburg	269,443	22,454	2	107	107	121	149	164	150	163	176
Winchester	370,467	16,763	4	103	107	127	161	172	180	206	231

SOURCES: Commonwealth of Virginia, Department of Taxation, *Taxable Sales in Virginia Counties and Cities*, various volumes, (Richmond, 1987); Julia H. Martin and Michael A. Spar, *Intercensal Estimates and Decennial Census Counts for Virginia Localities, 1790-1980* (Charlottesville: University of Virginia, Tayloe Murphy Institute, 1983); Julia H. Martin and David W. Sheatsley, *Estimates of Population of Virginia Counties and Cities: 1985 and 1986* (Charlottesville: University of Virginia, Center for Public Service, 1988); Michael A. Spar, *Virginia Statistical Abstract; 1987 Edition* (Charlottesville: University of Virginia, Center for Public Service, 1987); *Boundary and Status Changes for Virginia Counties and Cities, 1950-1988* (Charlottesville: University of Virginia, Center for Public Service, 1989).

Note: An asterisk represents an annexation or other boundary adjustment by the city from the county in the given year.

* Fairfax County and the City of Fairfax had a boundary adjustment in 1980.
[b] Montgomery County and the City of Radford had a boundary adjustment in 1980.